

**1998 S Corporation's List of Shareholders and Consents****3830**

For use by S corporations with one or more nonresident shareholders or trusts with nonresident fiduciaries. Attach to Form 100S and give a copy to each nonresident shareholder or fiduciary. Use additional sheet(s) if necessary.

Corporation name

California corporation number

**Note:** Completion of this form does not satisfy the requirements for filing an individual income tax return for California.

List below the names and identification numbers of shareholders of record at the end of the corporation's income year.

Number	Shareholder's name	Only nonresident shareholders and nonresident fiduciaries must sign: I consent to the jurisdiction of the State of California to tax my pro rata share of the S corporation income attributable to California sources.		Shareholder's Social security no./Federal employer identification no.
		Signature	Date	
1				
2				
3				
4				
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11				
12				
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16				
17				

List below the names and identification numbers of shareholders who sold or transferred their ownership interests before the end of the corporation's income year.

Number	Shareholder's name	Only nonresident shareholders and nonresident fiduciaries must sign: I consent to the jurisdiction of the State of California to tax my pro rata share of the S corporation income attributable to California sources.		Shareholder's Social security no./Federal employer identification no.
		Signature	Date	
1				
2				
3				
4				
5				

**General Information****A Purpose**

When an S corporation has one or more shareholders who are nonresidents of California, or trusts with nonresident fiduciaries, use form FTB 3830 to:

- List the names and social security numbers or federal employer identification numbers of all shareholders; and
- Obtain the signature of each nonresident shareholder or fiduciary evidencing consent to the jurisdiction of California to tax their pro rata share of income attributable to California sources. For ease in gathering proper signatures, multiple copies of the form FTB 3830 may be used. All shareholders required to sign need not sign on one form.

**Caution:** Failure to obtain required signatures, complete and attach this form, is grounds for the Franchise Tax Board to retroactively revoke the S corporation election. (R&TC Section 23801(b)).

**B Nonresidents Who Must File a California Return**

If you are a nonresident shareholder, in addition to signing form FTB 3830, you may also need to file Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. Form 540NR must be filed if you had income from California sources and:

- You were single or unmarried in 1998 and your gross income from all sources was more than \$10,623; or adjusted gross income from all sources was more than \$8,498; or

- You were married in 1998, and you and your spouse had a combined gross income, from all sources, of more than \$21,246; or adjusted gross income from all sources of more than \$16,996; or
- You can be claimed as a dependent as set in Internal Revenue Code (IRC) Section 63(c)(5) when the individual's gross income from all sources exceeds the standard deduction allowed under the IRC; or
- If you owe the state of California \$1 or more of tax. (R&TC Section 18507).

**C Group Nonresident Shareholder Return**

Nonresident shareholders of an S corporation doing business in California may elect to file a group nonresident return using Form 540NR. For more information, get FTB Pub. 1067, Guidelines for Filing a Group Form 540NR.